

Order of the _____ Grant _____ County
Board of Equalization

Property Owner: Michael & Jessica Fleurkens

Parcel Number(s): 131746003

Assessment Year: 2015

Petition Number: 2015-62

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>388,780</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>428,780</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>348,375</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>388,375</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2015, true and fair market value. A hearing was held on February 12, 2016, before the Board of Equalization. The appellant, Mike Fleurkens, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$428,780 for the 2015 assessment year. The owners appealed, asserting a value of \$375,000.

The subject property is located at 1866 Rd. 17.6 NW, Ephrata, Washington. Subject is a 1 ½ story single family residence with an unfinished basement. The home sits on 4.85 acres north of Ephrata. The home was built in 2010 and has 3199 sq. ft. above grade living area and 2821 sq. ft. of unfinished basement area. There are 4 bedrooms and 2.5 bathrooms.

The appellant stated in a letter submitted with the petition that the basement area is not finished livable space, the interior of storage building is not finished or conditioned (sheathed, insulated, etc.). Mr. Fleurkens stated during the hearing that he did not submit anything extra because the assessor's office recommendation to lower the value is close to what he asked for. He is attending the hearing because he wants to see how the process works and how the property was valued.

The assessor representative submitted information to the board and the appellant. This information included a map of the subject neighborhood, map showing all comparable sales used, exterior photo of the subject,

sketch of the home, exterior photo of the shop, sketch of the shop and a grid with 4 comparable sales. Ms. Catlin stated that she felt the value was too high compared to the sales she had so she did a sales grid. The subject home was valued high because of the square footage and the large amount of square footage caused the computer system to value the home higher. By doing a sales grid with 4 comparables she found that the home should be valued lower. Ms. Catlin also explained the inspection process i.e. the assessor's office physically inspect properties every six years.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$388,375.

Dated this 25th day of February, (year) 2016

Selen Fancher
Chairperson's Signature

Neil Hammond
Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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